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8 Attorneys for United States of America,
 9 Petitioner

10 UNITED STATES DISTRICT COURT
 11 CENTRAL DISTRICT OF CALIFORNIA
 12 WESTERN DIVISION

13 UNITED STATES OF AMERICA,
 14
 15 Petitioner,
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 17 vs.
 18 MARVIN LIZARRAGA,
 Respondent.

) Case No.

) ~~PROPOSED~~ ORDER TO SHOW CAUSE

CV12-9021

GAF
(PLA)

19
 20 Upon the Petition and supporting Memorandum of Points and
 21 Authorities, and the supporting Declaration to the Petition, the
 22 Court finds that Petitioner has established its *prima facie* case
 23 for judicial enforcement of the subject Internal Revenue Service
 24 ("IRS" and "Service") summonses. See United States v. Powell,
 25 379 U.S. 48, 57-58, 85 S.Ct. 248, 13 L.Ed.2d 112 (1964); see also
 26 Crystal v. United States, 172 F.3d 1141, 1143-1144 (9th Cir.
 27 1999); United States v. Jose, 131 F.3d 1325, 1327 (9th Cir.
 28 1997); Fortney v. United States, 59 F.3d 117, 119-120 (9th Cir.

1 1995) (the Government's *prima facie* case is typically made
2 through the sworn declaration of the IRS agent who issued the
3 summons); accord, United States v. Gilleran, 992 F.2d 232, 233
4 (9th cir. 1993).

5 THEREFORE, IT IS ORDERED that Respondent appear before this
6 District Court of the United States for the Central District of
7 California in Courtroom No. 740,

8 — United States Courthouse
9 312 North Spring Street,
10 Los Angeles, California 90012.

11 ✓ — Roybal Federal Building and United States Courthouse
12 255 E. Temple Street,
13 Los Angeles, California 90012

14 — Ronald Reagan Federal Building and United States Courthouse
15 411 West Fourth Street,
16 Santa Ana, California 92701

17 — Brown Federal Building and United States Courthouse
18 3470 Twelfth Street, Riverside, California 92501

19 on January 7, 2013, at 9:30 A.M,

20 and show cause why the testimony and production of books, papers,
21 records and other data demanded in the subject Internal Revenue
22 Service summonses should not be compelled.

23 IT IS FURTHER ORDERED that copies of this Order, the
24 Petition, Memorandum of Points and Authorities, and accompanying
25 Declaration be served promptly upon Respondent by any employee of
26 the Internal Revenue Service or by the United States Attorney's
27 Office, by personal delivery, or by leaving copies of each of the
28 foregoing documents at the Respondent's dwelling or usual place

1 of abode with someone of suitable age and discretion who resides
2 there, or by certified mail.

3 **IT IS FURTHER ORDERED** that within ten (10) days after
4 service upon Respondent of the herein described documents,
5 Respondent shall file and serve a written response, supported by
6 appropriate sworn statements, as well as any desired motions.
7 If, prior to the return date of this Order, Respondent files a
8 response with the Court stating that Respondent does not desire
9 to oppose the relief sought in the Petition, nor wish to make an
10 appearance, then the appearance of Respondent at any hearing
11 pursuant to this Order to Show Cause is excused, and Respondent
12 shall be deemed to have complied with the requirements of this
13 Order.

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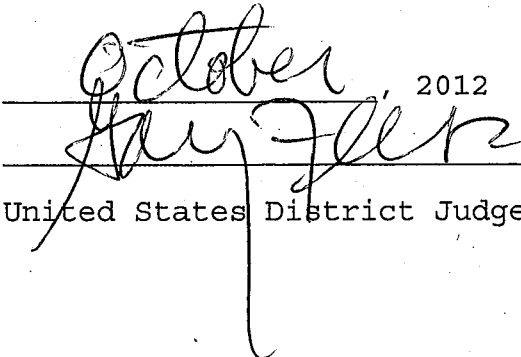
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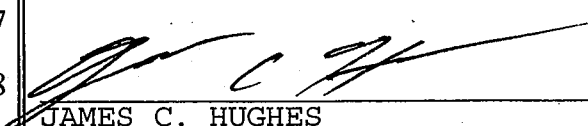
1 IT IS FURTHER ORDERED that all motions and issues raised by
2 the pleadings will be considered on the return date of this
3 Order. Only those issues raised by motion or brought into
4 controversy by the responsive pleadings and supported by sworn
5 statements filed within ten (10) days after service of the herein
6 described documents will be considered by the Court. All
7 allegations in the Petition not contested by such responsive
8 pleadings or by sworn statements will be deemed admitted.

9
10 DATED: This 26th day of October, 2012

11 
12 United States District Judge

13 Presented By:

14 ANDRÉ BIROTTE JR.
15 United States Attorney
16 SANDRA R. BROWN
17 Assistant United States Attorney
18 Chief, Tax Division

19 
20 JAMES C. HUGHES
21 Assistant United States Attorney
22 Attorneys for United States of America
23 Petitioner
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